P27287.A08

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of

Docket No. P27287

Toru Shimosato, et al.

Serial No: 10/642,200

Group Art Unit: 3722

Filed: August 18, 2003

Examiner: Eric A. Gates

For: DEBURRING METHOD AND AUTOMOTIVE KNUCKLE

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents U.S. Patent and Trademark Office Customer Service Window, Mail Stop issue fee Randolph Building 401 Dulany Street Alexandria, VA 22314

Sir:

In response to the Notice of Allowability, mailed by the Patent and Trademark Office on May 10, 2006, and to the Reasons for Allowance attached thereto, Applicant wishes to clarify the record with respect to the basis for the patentability of claims in the present application. Applicant further wishes to clarify that the claims in the present application recite a combination of features, and the basis for patentability of these claims is based upon the totality of the features recited therein. Should the Examiner have any questions or comments about the above, he is respectfully requested to contact the undersigned at the below-listed telephone number.

> Respectfully submitted, NISSIN KOGYO CO., LTD.

Andrew M. Calderon Registration No. 38,093

GREENBLUM & BERNSTEIN, P.L.C. 1950 Roland Clarke Place Reston, VA 20191 (703) 716-1191